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From:

Sent: Thursday, October 02, 2008 11:00 AM

To:

Cc:

Subject: FW: Gift Tax Question

Section 6501(c)(9), the unlimited statute of limitations for gifts that are not adequately disclosed on a return, was added to the Code in 1991 and is expressly applicable only to gifts after October 8, 1990. Prior to the enactment of section 6501(c)(9), section 6501(e)(2) applied a six-year statute of limitations for substantially omissions relating to gift and estate taxes, but I presume that statute has long run for the gifts described below. So, unfortunately, I don't think the and gifts discovered by can be assessed.

Please let me know if you have any questions.